**IN THE HIGH COURT OF JUDICATURE**
**ANDHRA PRADESH**
**AT HYDERABAD**

**THE HON'BLE SRI JUSTICE J.CHELAMESWAR**
**AND**
**THE HON'BLE SRI JUSTICE D.APPA RAO**

**WP No. 16704 of 2006**

Between :

**M/s. Tejaswi Enterprises .. Petitioner**

**And**

**The Joint Commissioner of Commercial Taxes (Legal), O/o The Commissioner of Commercial Taxes, Commercial Taxes Building, M.G.Road, Nampally, Hyderabad And two others .. Respondents**

**WP No. 16710 of 2006**

**M/s. Tejaswi Enterprises .. Petitioner**

**And**

**The Joint Commissioner of Commercial Taxes (Legal), O/o The Commissioner of Commercial Taxes, Commercial Taxes Building, M.G.Road, Nampally, Hyderabad And two others .. Respondents**

**ORAL ORDER : (per JC,J)**

The petitioner in these two writ petitions is the same, a proprietory concern and a registered dealer under the provisions of the APGST Act on the rolls of 3rd respondent. The petitioner is engaged in distribution and sale of bottled soft

drinks namely Coca Cola. For two assessment years 2002-2003 and 2003-2004, the liability of the petitioner under the above mentioned Act came to be determined by the 3rd respondent by his assessment order dated 3.3.2006. Aggrieved by the said assessment, the petitioner carried the matter in appeal to the 2nd respondent. The 2nd respondent dismissed the appeal by two separate orders dated 27.4.2006. Therefore, the petitioners carried in further appeals to the 1st respondent- Appellate Deputy Commissioner of Commercial Taxes and along with the appeals, two applications were filed by the petitioner praying that the recovery of disputed tax be stayed. It appears that while the appeals are pending, the abovementioned two stay applications were rejected by a common order dated 21.6.2006 and hence these two writ petitions.

Heard the learned Government Pleader.

In the circumstances, we are of the opinion that the matters can be disposed of directing the respondents not to recovery the disputed tax which is a subject matter of appeal before the Sales Tax Appellate Tribunal on condition the petitioner deposits 50% of the tax due for each assessment year within a period of six weeks from today. While computing the said tax, the amount if any already paid shall be given credit to.

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**JUSTICE J.CHELAMESWAR**

**knk**
**Dt : 14.08.2006**

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**JUSTICE D.APPA RAO**